

“Reliable, Fair and Impartial: Revenue Appellate Tribunal”



**Strategic Action Area, Strategic Objectives and Strategic Initiatives of
the Revenue Appellate Tribunal (2023)**

Foreword by the Chairperson of the Revenue Appellate Tribunal

The Strategic Action Plan from 2020–2021 financial year to 2021–2022 financial year was developed and carried out in support of taxpayers and respective government departments or organizations related to taxes operating in the economic development sectors that are being built by the State with great effort. I am very pleased and satisfied with the development of the second Strategic Action Plan to be implemented successfully.

In the implementation of the first Strategic Action Plan, it is found that there are Strategic Initiatives that are completely achieved and the previous action lines that are in hand and still remain to be implemented. Thus, this Strategic Action Plan is developed including the specific action lines which can effectively be implemented based on a wide range of possibilities with a view to providing better and effective services for the interest of the State and people.

As a State, political, economic and social objectives are set and being implemented, and foreign investments are being invited for the economic development of the entire ethnic people, and efforts are being made to stabilize market-oriented economic system. In accordance with the tax policy of the Union Government, which is to make efforts to fully collect the taxes for the expenditures of the State that will ensure the State and people benefit from it, government departments that are responsible for the collection of taxes are undertaking tax reforms for the fully improvement of tax collection.

As an attempt is being made to increase revenue for the State, it is necessary for taxpayers to have equal rights and rights of justice in the collection of taxes payable under law. The Revenue Appellate Tribunal plays a crucial role in ensuring that

transparency, rights of defence and appeal which are primary rights of citizens and taxpayers are fully granted in accordance with law. Therefore, I would like to urge the Revenue Appellate Tribunal and the Office of the Tribunal to implement the action lines of this Strategic Plan fully granting the rights of taxpayers under law and the interest of the State and people in an efficient manner in line with the Slogan of “Reliable, Fair and Impartial: Revenue Appellate Tribunal”.

I gratefully acknowledge to all Tribunal members and staff of the Revenue Appellate Tribunal who have moved heaven and earth for the development of this Strategic Plan in a short time. I would also like to add that every action line of the Strategic Action Plan that reflects as a roadmap in reaching to our goal will be carried out as developing the Strategic Action Plan is inscribed as a milestone of our Revenue Appellate Tribunal and the Office of the Tribunal.

I would like to insist that the Revenue Appellate Tribunal and every service personnel from all levels of the Office of the Tribunal make your collective efforts in the implementation of the Strategic Action Plan as the Revenue Appellate Tribunal has to make continuous efforts to sustain the integrity and reputation of the Tribunal and to ensure greater transparency and promoting a tax culture..

Myint Oo

Chairperson

The Revenue Appellate Tribunal

Content

➤ Vision, mission and values of the Revenue Appellate Tribunal	- 5
❖ Vision	
❖ Mission	
❖ Values	
➤ About the Strategic Action Plan of the Revenue Appellate Tribunal	- 6
➤ Strategic Action Area, Strategic Objectives and Strategic Initiatives of the Revenue Appellate Tribunal (2023)	
❖ Strategic Action Area 1. To ensure promoting the trust of taxpayers in the revenue management system;	- 7
❖ Strategic Action Area 2. To ensure fairness and impartiality when hearing and adjudicating cases filed to the Revenue Appellate Tribunal;	- 11
❖ Strategic Action Area 3. To ensure enhancement of performance efficiency of the Revenue Appellate Tribunal and the staff of the Office;	- 14
❖ Strategic Action Area 4. To ensure the Revenue Appellate Tribunal to be modernized in accordance with the international standards in cooperation with existing international and regional Revenue Appellate Tribunals.	- 20
➤ Documentary photos	- 22

Vision, Mission and Values of the Revenue Appellate Tribunal

Vision

"To promote the trust of every citizen and taxpayer through a transparent and reliable tax appeal system."

Mission

- ❖ To ensure that cases filed by citizen and taxpayers for their rights to appeal in relation to various taxes collected by the Union Government are independently heard and impartially adjudicated in accordance with law;
- ❖ To ensure safeguarding the rights of justice, defence and appeal to every citizen and taxpayer in accordance with law in the collection of taxes payable under laws;
- ❖ To help the Union Government to ensure an effective and efficient revenue management mechanism on a continuous basis;

Values

- ❖ Transparency
- ❖ Highly performance efficiency
- ❖ Integrity and trustworthiness
- ❖ Equality and justice
- ❖ Safeguarding the rights of citizen and taxpayers

About the Strategic Action Plans of the Revenue Appellate Tribunal

The Strategic Action Area, Strategic Objectives and Strategic Initiatives that are developed for implementing as in the Slogan of “Reliable, Fair and Impartial: Revenue Appellate Tribunal” are to be implemented as a significant roadmap in fulfilling the rights of justice, defence and tax appeal that citizen and taxpayers are entitled to.

As this Strategic Action Plan is an important milestone, it is developed and implemented including our Vision of “To promote the trust of every citizen and taxpayer through a transparent and reliable tax appeal system” that reflects as a goal, the Strategic Action Areas as a way to achieve our goal, the Strategic Objectives as the best practices and specific action lines towards the same objective.

Four Strategic Action Areas

To meet the vision, mission and values of the Revenue Appellate Tribunal, Four Strategic Action Areas are specified as follows:

- ❖ To ensure promoting the trust of taxpayers in the revenue management system;
- ❖ To ensure fairness and impartiality when hearing and adjudicating cases filed to the Revenue Appellate Tribunal;
- ❖ To ensure enhancement of performance efficiency of the Revenue Appellate Tribunal and the staff of the Office;
- ❖ To ensure the Revenue Appellate Tribunal to be modernized in accordance with the international standards in cooperation with existing international and regional Revenue Appellate Tribunals.

The Strategic Action Plan

The Strategic Action Plan clearly set outs 16 strategic objectives and 39 strategic initiatives ensuring implementation of Four Strategic Action Areas.

Strategic Action Area					A Total of
Strategic Objectives, Strategic Initiatives	Strategic Action Area (1)	Strategic Action Area (2)	Strategic Action Area (3)	Strategic Action Area (4)	(4) Strategic Action Areas
Strategic Objectives	3	3	5	5	A total of (16) strategic objectives
Strategic Initiatives	8	10	16	5	A total of (39) strategic initiatives

It is investigated that there are strategic initiatives that are completely achieved and the previous action lines to be completed in the implementation of the strategic initiatives first developed in 2020–2021 financial year. Therefore, this Strategic Action Plan is developed including the specific action lines which can effectively be implemented without setting priorities based on a wide range of possibilities with a view to providing better and effective services for the interest of the State and people and implementing the previous action lines.

**Strategic Action Area, Strategic Objectives and Strategic Initiatives of the Revenue
Appellate Tribunal (2023)**

Strategic Action Area 1. To ensure promoting the trust of taxpayers in the revenue management system.

As it is provided in the objective of the Revenue Appellate Tribunal Law that “To create an effective and efficient revenue management system in the collection of revenue in accordance with law and to obtain the trust of taxpayers”, the Revenue Appellate Tribunal has developed this Strategic Plan to achieve the objective effectively.

Strategic Objectives	Responsible Persons	Outcome Measures	Outcome
1.1 To provide assistance in making reforms in the modernized revenue management system			
1.1.1 Preparing the requirements for the effects of the reforms in the respective fields related to tax appeal	The Revenue Appellate Tribunal	Development of standard operating procedures of tax appeal (SOP)	Providing services in accordance with clear and accurate procedures
1.1.2 Studying the tax management reforms, if necessary, making revision to it in coordination with the relevant departments	The Revenue Appellate Tribunal	Performance	Supporting the tax appeal system

1.2 To create a research programme for enhancing the decision of hearings of the Tribunal and staff performance efficiency of the Office in providing services			
1.2.1 Conducting Knowledge Sharing Programs in cooperation with government departments and organizations related to tax appeals	The Revenue Appellate Tribunal	Performance	Sharing knowledge of tax appeals and guiding taxpayers and people knowledge of tax management system to
1.2.2 Ensure sustainable development of doing research on the efficiency of the Tribunal and implementation of the Strategic Plan	The Revenue Appellate Tribunal	Publication of research papers	Enhancing the efficiency of the Revenue Appellate Tribunal and the Office of the Tribunal
1.3 Making effort through modern technologies to ensure transparency			
1.3.1 Implementation through modern technologies so that taxpayers can easily comply with	The Revenue Appellate Tribunal and the Office of the Tribunal	Performance	Being easily complied by the appellants

1.3.2 Responding to the inquiries related to the applications	The Revenue Appellate Tribunal	Responses by the Information Officer In Charge	Being able to get the information easily
1.3.3 To strengthen implementation and progress reporting and making plans for necessary matters to inform taxpayers	The Revenue Appellate Tribunal and the Office of the Tribunal	Presentation of annual reports and announcement of the information on the Revenue Appellate Tribunal website	Having transparency
1.3.4. Fulfilling the requirements, and responses and advice of the people who have taken services through the Web Portal, Public Feedback Programme (PFP) of the Anti-corruption Commission	The Revenue Appellate Tribunal Office	Responses to the inquiries and suggestions	Ensure enhancing the trust of people and corruption prevention

**Strategic Action Area, Strategic Objectives and Strategic Initiatives of the Revenue
Appellate Tribunal (2023)**

Strategic Action Area 2. To ensure fairness and impartiality when hearing and adjudicating cases filed to the Revenue Appellate Tribunal.

This strategic plan is developed with the aim of providing transparent services to make sure citizens and taxpayers are entitled to the rights of defense and appeal in accordance with law and enhancing performance of hearing and adjudicating cases to be fair, impartial and unbiased in accordance with law.

Strategic Objectives	Responsible Persons	Outcome Measures	Outcome
2.1 Hearing and adjudicating cases which are filed to the Revenue Appellate Tribunal in accordance with the Revenue Appellate Tribunal Law and Rules			
2.1.1 Checking whether application submitted complies with the specifications and contains complete evidence	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Checking in accordance with the Revenue Appellate Tribunal Law, the Revenue Appellate Tribunal Rules and the directives issued by the Tribunal	Minimizing case delays
2.1.2 Compiling Laws, rules, directive, orders specified by the respective	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Compilation of laws, rules, directives and orders, establishment of	Improving the Tribunal's performance

government departments when complying them in practice		the library and being accessible to the library	
2.1.3 Stipulating the filing process and office-related forms	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Accomplishment	Recording the work done in a systematic manner
2.1.4 Analyzing the cases decided by the Tribunal	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Implementation of case management system	Supplementing the adjudication of cases to be impartial and fair
2.1.5 Submitting to the Cabinet step by step via Ministry of Union Government Office to amend the Revenue Appellate Tribunal Law and Rules	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Issuance of revised law and rules	Implementing in accordance with law to match the real situation
2.2 Practicing the means of continuous analysis for adjudication ability of cases			
2.2.1. Stipulating norms for cases	The Revenue Appellate Tribunal	Investigation of cases heard	An efficient hearing and making decision

to be heard and decided by reviewing the cases already decided and still deciding cases			
2.2.2 Preparing the chart to demonstrate the rate of cases decided and the condition of the Tribunal's work comparatively	The Revenue Appellate Tribunal Office	Accomplishment	Being able to oversee the work done
2.2.3 Conducting Legal Talk from time to time with the aim of improving legal practices	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Accomplishment	Improving the capability of hearing cases
2.3 Adjudicating the cases prudently and impartially in accordance with this age that is rapidly changing and modernizing			
2.3.1. Arranging to let the Revenue Appellate Tribunal Office's	The Revenue Appellate Tribunal Office	Number of staff sent to the workshops	Being able to achieve knowledge from diverse fields

officials to attend workshops and courses for upskilling legal knowledge			
2.3.2 Participating in state-led combating illegal trade and corruption processes	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Participation	Supporting the implementation of policies and hearing processes

Strategic Action Area, Strategic Objectives and Strategic Initiatives of the Revenue Appellate Tribunal (2023)

Strategic Action Area 3. To ensure enhancement of performance efficiency of the Revenue Appellate Tribunal and the staff of the Office

This Strategic Plan has been developed to ensure the Revenue Appellate Tribunal and the office personnel who are responsible for striving to meet the vision, mission and values of the Revenue Appellate Tribunal in a peaceful workplace with great performance efficiency.

Strategic Objectives	Responsible Persons	Outcome Measures	Outcome
3.1 Providing trainings to enhance the leadership and management skills to ensure that overcoming the difficulties and challenges that will be faced in the implementation of the strategy can be overcome.			
3.1.1 Ensure the managerial staff (not	The Revenue Appellate Tribunal	Number of attendances at the	Management and leadership

lower than the position of staff officer)attending the management and leadership trainings and seminars	and the Office of the Tribunal	workshops	performance could be improved
3.1.2 Evaluating the performance competencies enhancement, responsibility and accountability of the service personnel in the performance appraisal record every six month in accordance with the Civil Service Personnel Law and Rules	The Revenue Appellate Tribunal and the Office	Performance	An individual's job performance and compliance could be identified
3.2 To ensure strengthening staff performance and remaining loyal to their organization			
3.2.1 Sending the civil service personnel to attend the training programs conducted by the Civil Service Academy and respective Ministries,	The Revenue Appellate Tribunal Office	Number of attendances at the workshops	Improving an individual's skills and capabilities in the workplace

and the trainings in foreign countries.			
3.2.2 Undertaking the matters related to staff organization that requires to be made adjustments to changes in the workload	The Revenue Appellate Tribunal and the Office	Performance	a proper balance between the staff and workload could be achieved, as well as effective management.
3.2.3 a continuous development of the waiting list for the staff who have full service depending on the vacancy rank by rank.	The Revenue Appellate Tribunal Office	Performance	The staff could make more efforts in the workplace.
3.2.4 The appointment of staff in the vacant posts of the staff organization in a timely manner	The Revenue Appellate Tribunal Office	Performance	Having a balance between the staff and workload
3.2.5 the staff who meet the required qualifications are to be assigned to relevant department	The Revenue Appellate Tribunal and the Office	Performance	Having the staff remain loyal to the workplace

3.3 Identifying the training needs, and conducting in-house trainings and sharing knowledge			
3.3.1 Conducting in-house trainings based on their ranks to help the staff more competent in the workplace	The Revenue Appellate Tribunal and the Office	Performance	Being skillful and reliable
3.3.2 Reviewing staff performance and conducting trainings for the staff so that they could study the subject related to the work	The Revenue Appellate Tribunal and the Office	Performance	Improving staff performance and knowledge
3.3.3 Specifying duties and functions to be discharged by senior officials and junior officials respectively to ensure them showing mutual respect to each other	The Revenue Appellate Tribunal Office	Specifying duties and functions	Increasing mutual respect in the working environment
3.4 Utilising information and technology in office works			
3.4.1 Case management and documents management through information	The Revenue Appellate Tribunal Office	Performance	Large volumes of data could be efficiently managed and costs could be saved.

technology			
3.4.2 Implementation of the e-Government system to perform the office works in an efficient and effective manner	The Revenue Appellate Tribunal Office	Performance	The office works could be carried out efficiently.
3.4.3 The implementation and procurement of necessary network devices and equipment for network connection depending on the budget allotment	The Revenue Appellate Tribunal Office	Performance	Being able to perform the tasks efficiently and having access to the information easily
3.5 Creating a healthy and secure working environment for the staff both physically and mentally			
3.5.1 Undertaking necessary matters to provide assistance with the residence, transportation, health and education of the members of the Tribunal, Office Staff and their family	The Revenue Appellate Tribunal Office	Performance	Being healthy staffs and family members and pleasant workplace

members within the budget allotment			
3.5.2 Holding monthly regular meeting (durbars) which allows the staff to express their views and share their difficulties, and helping them seek the solution	The Revenue Appellate Tribunal Office	Performance	Becoming more reliable in the department
3.5.3 Rewards or punishments is applied as a recognition of staff performance, morality, achievements, are recognized and recorded	The Revenue Appellate Tribunal Office	Performance	Becoming more reliable in the workplace

**Strategic Action Area, Strategic Objectives and Strategic Initiatives of the Revenue
Appellate Tribunal (2023)**

Strategic Action Area 4. To ensure the Revenue Appellate Tribunal to be modernized in accordance with the international standards in cooperation with existing international and regional Revenue Appellate Tribunals.

This Strategic Plan is developed with the aim of building the tax appeal system which is trusted by citizens and taxpayers by investigating the tax appeal processes in regional and international countries.

Strategic Objectives	Responsible Persons	Outcome Measures	Outcome
4.1. Studying the tax appeal process practicing in regional countries and making tax appeal processes of the Tribunal become more effective	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Number of research papers related to tax appeal process in regional countries	Tax appeal process could become more effective and support accountability and transparency.
4.2. Analyzing the law provisions related with the tax appeal from regional countries	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Number of law related research papers	The Tax Appeal process could become more effective and support accountability and transparency.s

4.3. Amending the existing provisions of Revenue Appellate Tribunal Law and rules with international practices	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Performance	Tax plans and procedures could become more effective in line with international practices
4.4 Striving to collaborate with the international and regional Revenue Appellate Tribunals	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Result of engagements	In cooperation with the same level institutions, improvements in tax appeal process could be made available in a timely manner.
4.5 Striving to attend academic courses and workshops organized by international and regional Revenue Appellate Tribunals and achieve opportunity to take long term	The Revenue Appellate Tribunal and the Revenue Appellate Tribunal Office	Number of scholarship winners and number of staff being sent to foreign countries	Being able to make exchange of knowledge and information by participating in the same level institutions' activities and support the enhancement of knowledge and job performance of

courses hosted in foreign universities			the Revenue Appellate Tribunal Office
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